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LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

FINANCIAL REPORT

June 30, 2013

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.
Baton Rouge, Louisiana

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June 30, 2013

FAULK WINKLER LLC
Certified Public Accountants • Business Advisors

INDEPENDENT AUDITORS' REPORT

Board of Directors
Louisiana Industries for the Disabled, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of **LOUISIANA INDUSTRIES FOR THE DISABLED, INC.** (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also include evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **LOUISIANA INDUSTRIES FOR THE DISABLED, INC.** as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2013 on our consideration of the **LOUISIANA INDUSTRIES FOR THE DISABLED, INC.**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **LOUISIANA INDUSTRIES FOR THE DISABLED, INC.**'s internal control over financial reporting and compliance.

Faulk & Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
November 15, 2013

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

STATEMENTS OF FINANCIAL POSITION

June 30, 2013 and 2012

ASSETS

	2013	2012
CURRENT ASSETS		
Cash and cash equivalents	$ 467,000	$ 440,253
Accounts receivable, net	191,700	239,267
Prepaid insurance	39,849	23,214
Other receivable	15,045	-
Total current assets	713,594	702,734
INVESTMENTS	330,469	354,596
PROPERTY AND EQUIPMENT, net	494,801	501,727
Total assets	$ 1,538,864	$ 1,559,057

LIABILITIES AND NET ASSETS

	2013	2012
CURRENT LIABILITIES		
Accounts payable	$ 15,824	$ 32,267
Accrued payroll expenses	96,878	92,287
Total liabilities	112,702	124,554
NET ASSETS		
Unrestricted:		
Board designated - personnel	300,000	300,000
Undesignated	1,126,162	1,134,503
Total net assets	1,426,162	1,434,503
Total liabilities and net assets	$ 1,538,864	$ 1,559,057

The accompanying notes to financial statements are an integral part of this statement.

Exhibit B

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

STATEMENTS OF ACTIVITIES

For the years ended June 30, 2013 and 2012

	2013	2012
REVENUE AND SUPPORT		
Service contracts	$ 2,049,586	$ 2,357,662
WCRC	481,769	488,200
Vocational services	557,933	373,316
Investment income (loss)	22,267	(1,483)
Other income	1,469	1,034
Total revenue and support	3,113,024	3,218,729
EXPENSES		
Program services:		
Service contracts	1,820,312	2,192,667
WCRC	406,281	443,673
Vocational services	438,351	177,060
StaffUp	39,451	153,512
General and administrative	416,970	462,312
Total expenses	3,121,365	3,429,224
Decrease in net assets	(8,341)	(210,495)
NET ASSETS		
Beginning of year	1,434,503	1,644,998
End of year	$ 1,426,162	$ 1,434,503

The accompanying notes to financial statements are an integral part of this statement.

Exhibit C

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2013 and 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in net assets	$ (8,341)	$ (210,495)
Adjustments for non-cash items:		
Depreciation	86,581	101,619
Realized (gain) loss on sale of investments	(13,276)	285
Unrealized (gain) loss on investments	(607)	9,463
Change in operating assets and liabilities:		
Accounts and other receivables	32,522	13,952
Prepaid insurance	(16,635)	(818)
Accounts payable and accrued expenses	(11,852)	30,655
Net cash provided (used) by operating activities	68,392	(55,339)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(2,960)	(178,459)
Sale of investments	40,970	233,051
Fixed asset acquisitions	(79,655)	(84,341)
Net cash used by investing activities	(41,645)	(29,749)
Net increase (decrease) in cash	26,747	(85,088)
CASH		
Beginning of year	440,253	525,341
End of year	$ 467,000	$ 440,253

The accompanying notes to financial statements
are an integral part of this statement.

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and operations

Louisiana Industries for the Disabled, Inc. (UpLIFTD) is a non-profit corporation whose purpose is to enhance the lives of the mentally and physically disabled, including, but not limited to the following:

- Developing job skills,
- Assisting in personal and work adjustments,
- Providing, developing and promoting employment opportunity,
- Promoting independent learning skills, and
- Providing goods and services needed by the disabled to achieve the above goals.

UpLIFTD operates primarily in the Baton Rouge community.

Basis of presentation

The financial statements of UpLIFTD have been prepared on the accrual basis. The significant accounting policies are described below to enhance the usefulness of the financial statements.

UpLIFTD reports information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. UpLIFTD does not have any temporarily restricted or permanently restricted net assets at June 30, 2013 or 2012.

Board designated net assets are voluntarily designated for future support of personnel related cost. However, these net assets are considered unrestricted due to the absence of donor-imposed restrictions.

The statement of activities presents expenses of UpLIFTD's operations functionally between program services and general and administrative.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts and depreciation.

Cash and cash equivalents

For purposes of the statement of cash flows, UpLIFTD considers cash in bank and cash on hand as cash. Cash equivalents include highly liquid investments with original maturities of three months or less.

Investment valuation and income recognition

Financial Accounting Standards Board's ASC 820, *Fair Value Measurements and Disclosures* (ASC 820), establishes a framework for measuring fair value which provides a fair value hierarchy that prioritizes the sources of pricing information (inputs) to valuation techniques used to measure fair value. The highest priority is given to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 – Unadjusted quoted prices for identical assets or liabilities in active markets that UpLIFTD has the ability to access.

Level 2 – Inputs including:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable and significant to the fair value measurement.

UpLIFTD does not have any Level 3 inputs at June 30, 2013 or 2012.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment valuation and income recognition (continued)

UpLIFTD's investments are stated at fair value. Investment income includes dividends and interest earned on investments, the realized net gain and/or loss from trade of investments, and net unrealized gain and/or loss resulting from market value fluctuations of investments held at year-end relative to cost. All investment income is unrestricted.

Contract revenue and accounts receivable

Contract revenue and the related accounts receivable represent fees for service contracts due from governmental units and agencies. UpLIFTD does not require collateral. Since the majority of receivables are through governmental contracts, management believes the majority of accounts to be collectible at June 30, 2013 and 2012. Accordingly, the allowance for doubtful accounts was $11,300 at June 30, 2013 and 2012. Accounts receivable, outstanding after 30 days, are considered past due. At June 30, 2013 and 2012, accounts receivable in excess of 90 days were $1,400 and $23,200, respectively.

Property, equipment and depreciation

Property and equipment are recorded at cost. Donated assets are recorded at their fair market value at the date of their gift. It is UpLIFTD's policy to capitalize property and equipment over $500. Depreciation is computed using the straight-line method over the estimated service lives of the assets.

Restricted support

UpLIFTD receives support from Louisiana agencies to expend on job development and training. When program restrictions are met, temporarily restricted net assets are reclassified to unrestricted net assets. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. Accordingly, since the restriction of temporarily restricted support of $402,000 and $426,000 was met during the years ended June 30, 2013 and 2012, such support has been shown as unrestricted.

Revenue recognition

UpLIFTD records service contract revenue as services are rendered.

Reclassifications

Certain amounts in the 2012 financial statements have been reclassified to conform to the 2013 financial statement presentation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Vacation and sick leave

Vacation and sick leave are earned at varying rates from 8 to 15 hours per month depending on length of service. A maximum of three days of unused leave can be carried over at December 31. Accordingly, amounts related to such leave have been accrued at June 30, 2013 and 2012.

Income taxes

UpLIFTD is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. UpLIFTD follows the provisions of FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes* and its management believes there is no impact on the financial statements from ASC 740-10. UpLIFTD's open audit periods are 2009 through 2012.

Fair value financial instruments

The carrying value of receivables and payables approximate fair value due to the short-term maturity of these instruments.

NOTE 2 - INVESTMENTS AND FAIR MARKET VALUE MEASURES

Investments are made in various mutual funds, government securities, corporate bonds and certificates of deposit. Investments, including the fair value hierarchy, at June 30, 2013 are as follows:

		Market Value at June 30, 2013		
	Cost	Level 1	Level 2	Total
Certificates of deposit	$ 150,000	$ -	$ 151,166	$ 151,166
Government securities	73,587	76,278	-	76,278
Mutual funds	81,927	98,024	-	98,024
Corporate bonds	4,915	-	5,001	5,001
Total	$ 310,429	$ 174,302	$ 156,167	$ 330,469

NOTE 2 - INVESTMENTS AND FAIR MARKET VALUE MEASURES (CONTINUED)

Investments, including the fair value hierarchy, at June 30, 2012 are as follows:

		Market Value at June 30, 2012		
	Cost	Level 1	Level 2	Total
Certificates of deposit	$ 150,000	$ -	$ 150,000	$ 150,000
Government securities	77,588	98,276	-	98,276
Mutual funds	79,757	80,568	-	80,568
Agency securities	9,887	-	10,290	10,290
Corporate bonds	14,853	-	15,462	15,462
Total	$ 332,085	$ 178,844	$ 175,752	$ 354,596

The following schedule summarizes the investment return:

	2013	2012
Interest and dividends	$ 8,384	$ 8,265
Realized gains (losses)	607	(285)
Unrealized gains (losses)	13,276	(9,463)
	$ 22,267	$ (1,483)

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment, related service lives, and accumulated depreciation at June 30, 2013 and 2012, are as follows:

	Estimated Service Lives	2013	2012
Land	-	$ 15,000	$ 15,000
Buildings	7 - 30 years	846,215	846,215
Building improvements	3 - 5 years	65,922	56,934
Furniture and equipment	5 - 10 years	587,729	560,871
Vehicles	3 - 5 years	230,740	212,639
		1,745,606	1,691,659
Accumulated depreciation		(1,250,805)	(1,189,932)
		$ 494,801	$ 501,727

Depreciation expense was $86,581 and $101,619 for the years ended June 30, 2013 and 2012, respectively.

NOTE 4 - LINE OF CREDIT

UpLIFTD has a revolving line of credit, due on demand, with maximum borrowings totaling $100,500. The line bears interest at 2% over the Wall Street Journal prime rate, payable monthly. There was no outstanding balance on the line of credit as of June 30, 2013 or 2012. The rate of the open line of credit agreement as of June 30, 2013 was 5.25%.

The line of credit was unused during the years ended 2013 and 2012.

NOTE 5 - ECONOMIC DEPENDENCY

UpLIFTD derives its revenues from governmental sources as earned revenue or grants, the loss of which would have a material adverse effect. During the years ended June 30, 2013 and 2012, revenue derived from governmental sources accounted for 97% of total revenue, and accounts receivable at each year-end was related to such revenues.

NOTE 6 - PENSION PLAN

UpLIFTD has a money purchase pension plan covering substantially all employees meeting certain age and service requirements. Employees are 100% vested in their contributions; employer contributions are vested equally over five years. UpLIFTD contributed 3% of annual compensation in 2013 and 2012 for eligible participants.

UpLIFTD funded $68,000 and $70,000 of contributions during the years ended June 30, 2013 and 2012, respectively.

NOTE 7 - CONCENTRATIONS OF CREDIT RISK

Financial instruments which subject UpLIFTD to concentrations of credit risk consist primarily of investments in governmental and corporate fixed income instruments, mutual funds and receivables. In addition, UpLIFTD typically maintains cash in local banks, which may, at times, exceed the FDIC limits. Management believes the risk is limited.

NOTE 8 - COMMITEMENTS AND CONTINGENCIES

Suits and Claims

Various suits and claims arising in the ordinary course of operations are pending against UpLIFTD. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. It is the opinion of UpLIFTD management that the ultimate resolution of any unrecorded litigation will not have a material effect on the financial position of UpLIFTD.

NOTE 9 - SUBSEQUENT EVENTS

In preparing these financial statements, UpLIFTD has evaluated events and transactions for potential recognition or disclosure through the date of the auditors' report, which was the date the financial statements were available to be issued.

Special Independent Auditors' Reports

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.
Baton Rouge, Louisiana

June 30, 2013

FAULK WINKLER LLC
Certified Public Accountants • Business Advisors

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Louisiana Industries for the Disabled, Inc.
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **LOUISIANA INDUSTRIES FOR THE DISABLED, INC. (UpLIFTD)** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2013.

Internal Control over Financial Reporting

In planning and performing our audits of the financial statements of UpLIFTD as of and for the years ended June 30, 2013 and 2012, in accordance with auditing standards generally accepted in the United States of America, we considered UpLIFTD's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of UpLIFTD's internal control. Accordingly, we do not express an opinion on the effectiveness of UpLIFTD's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in UpLIFTD's internal control to be a significant deficiency: 2013-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether UpLIFTD's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Management's Response to Findings

Management's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Management's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of Management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
November 15, 2013

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended June 30, 2013

1) **Summary of Audit Results:**

   a) The type of report issued on the basic financial statements: **Unqualified opinion.**

   b) Significant deficiencies in internal control disclosed by the audit of financial Statements: **2013-1.**

      Material weaknesses: **None.**

   c) Noncompliance which is material to the basic financial statements: **None.**

   d) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2013-1.**

2) **Findings - Financial Statement Audit:**

2013-1 ACCOUNTING OVERSIGHT

Observation: During the audit of the financial statements, entries to adjust the accounts for the 2013 financial statements which increased net assets by $25,796 were made as follows:

- Depreciation expense was adjusted by $2,400, positively effecting the current year change in net assets.
- An adjusting entry was necessary to adjust prepaid insurance in the amount of $31,266 having a positive effect on current year change in net assets.
- Accrued salaries and vacations liability were increased to the actual balance through an adjustment, negatively effecting earnings by $9,800.
- An adjusting was necessary to reconcile beginning net asset accounts, resulting in a positive effect on current year change in net assets of $1,930.

Recommendation: We recommend that the organization implement year end closing procedures that include reconciliations of balance sheet accounts to supporting documentation. This can be accomplished through a concerted effort by the Director of Finance and Treasurer of the Board.

Management's response: Management intends to resolve these matters during the 2014 fiscal year.

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

For the year ended June 30, 2013

2012-1 Accounting Oversight

This matter has been reported as Item 2013-1.

LOUISIANA INDUSTRIES FOR THE DISABLED, INC.

Baton Rouge, Louisiana

SCHEDULE OF FUNCTIONAL EXPENSES

For the year ended June 30, 2013
(With comparative amounts for 2012)

	Program Services				General and Administrative	Totals Memorandum Only	
	Service Contracts	WCRC	Vocational Services	StaffUp		2013	2012
EXPENSES							
Salaries	$ 1,084,941	$ 257,366	$ 305,282	$ 32,962	$ 198,557	$ 1,879,108	$ 2,008,644
Payroll taxes	81,739	18,858	23,100	2,487	26,287	152,471	170,527
Retirement	63,707	1,300	231	-	2,945	68,183	69,838
Janitorial supplies and contracts	340,173	2,219	14,660	425	1,138	358,615	403,638
Insurance	95,468	17,756	11,702	290	78,024	203,240	264,182
Depreciation	28,024	17,696	14,651	2,637	23,573	86,581	101,619
Repairs and maintenance	7,884	11,559	23,898	-	23,904	67,245	71,428
Automobile	41,433	17,097	647	-	4,424	63,601	63,421
Rent and leases	27,699	15,964	5,426	-	7,323	56,412	66,311
Utilities and telephone	15,006	17,531	14,355	-	7,060	53,952	57,637
Professional	250	300	3,970	-	28,181	32,701	44,074
Office supplies	7,811	5,819	11,009	54	7,745	32,438	29,750
Other	5,876	9,678	2,745	64	4,320	22,683	20,611
Travel and seminar	12,691	4,141	2,176	532	175	19,715	26,297
Training	5,366	520	2,327	-	2,436	10,649	16,442
Subscriptions and memberships	2,200	1,645	1,796	-	838	6,479	6,739
Rehabilition supplies and contracts	-	4,140	-	-	-	4,140	6,004
Postage and freight	44	2,692	60	-	40	2,836	1,752
Equipment	-	-	316	-	-	316	310
Total expenses	$ 1,820,312	$ 406,281	$ 438,351	$ 39,451	$ 416,970	$ 3,121,365	$ 3,429,224

See Independent Auditor's Report